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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

In the Matter of

1993 Annual Access
Tariff Filings, et al.

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CC Docket No. 93-193

Direct Case of
Warwick Valley Telephone Company

Warwick Valley Telephone Company (Warwick Valley), by its attorneys and John Staurulakis, Inc., its cost consultant,¹ hereby files this Direct Case in response to the Federal Communications Commission's (FCC's) June 23, 1993 decision regarding, among other things, the allocation of General Support Facility (GSF) costs.² In the Suspension Order, the FCC suspended the June 17, 1993 GSF-related tariff filings³ of all Local Exchange Carriers (LECs) for one day, instituted an accounting order, and designated the

¹ John Staurulakis, Inc. (JSI) is a cost consulting firm specializing in cost separations services for independent telephone companies. JSI assists its client-companies in the preparation and filing of federal access tariffs. Warwick Valley utilized these services with regard to the tariff at issue.

² See In the Matter of 1993 Annual Access Tariff Filings, et. al., Memorandum Opinion and Order Suspending Rates and Designating Issues for Investigation, CC Docket No. 93-193, DA 93-762, released June 23, 1993 (Suspension Order).

³ These filings were made in response to the adoption of new rules for the allocation of General Support Facility costs. See generally In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, Report and Order, CC Docket No. 92-222, FCC 93-238, released May 19, 1993 (GSF Order).

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following issue for investigation: "Have the LECs properly reallocated GSF costs in accordance with the GSF Order?"⁴

As shown in Attachment A,⁵ the rates proposed in Warwick Valley's June 17 filing resulted from the proper allocation of GSF costs to all access service categories. The application of the new GSF allocation rules⁶ resulted in the allocation of more GSF costs to the carrier common line rate elements; under the previous rules, these costs were allocated to the traffic sensitive rate elements.

Inasmuch as Warwick Valley has demonstrated that it has properly reallocated GSF costs in accordance with the GSF Order, Warwick Valley respectfully requests that the FCC terminate its

⁴ Suspension Order at para. 105.

⁵ Attachment A is the full Section 61.38 cost support information that was submitted with the June 17 filing by Warwick Valley. See Warwick Valley Telephone Company, Transmittal No. 21, Tariff F.C.C. No. 1, filed June 17, 1993. Warwick Valley notes that, since the time of its related GSF filings, it has filed as an Issuing Carrier in the John Staurulakis, Inc. Tariff F.C.C. No. 1. The end user and common line rates that are the subject of this investigation, originally filed in Warwick Valley's Tariff F.C.C. No. 1, were mirrored in the John Staurulakis, Inc. Tariff F.C.C. No. 1 filing. This filing becomes effective on September 1, 1993. Effective that date, the Warwick Valley Tariff F.C.C. No. 1 is cancelled.

⁶ The new GSF allocation rule at issue states that:

"(b) All other General Support Facilities investments shall be apportioned among the interexchange category, the billing and collection category, and Common Line, Limited Pay Telephone, Local Switching, Information, Transport, and Special Access elements on the basis of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

investigation with respect to Warwick Valley's June 17 rates, and that the FCC find that Warwick Valley's allocation of GSF costs were appropriate and resulted in just and reasonable rates in accordance with the Communications Act and the effective Rules and Regulations.

Respectfully submitted,

Warwick Valley Telephone Company

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Date: July 27, 1993

WARWICK VALLEY TELEPHONE COMPANY

DESCRIPTION AND JUSTIFICATION

The accompanying revised tariff material has been filed by the Warwick Valley Telephone Company (Company) in order to comply with the May 19, 1993 Report and Order in In the Matter of Amendment of the Part 69 of Allocation of General Support Facility Costs, CC Docket No. 93-222, FCC 93-238 (Report and Order) and updates the Company's rates for End User Access and Common Line services. In the Report and Order, the Federal Communications Commission (Commission) deleted the language "excluding Category 1.3" from Section 69.307 of the Commission's Rules and Regulations. As a result, General Support Facilities (GSF) costs, e.g., land, buildings, computers, etc., will be allocated to all access service categories. In addition, the Report and Order required affected local exchange carriers to file tariff revisions implementing the Report and Order on fourteen (14) days' notice. See Report and Order at para. 16, n.55.

In accordance with the Report and Order and with Section 69.203 of the Commission's Rules and Regulations, this tariff establishes the following rates for End User Service: \$3.29 per month for each individual line or trunk for residential and single line business subscribers and \$3.29 per month for each individual line or trunk for multiline business subscribers.

In accordance with Section 61.38(b)(1)(ii) of the Commission's Rules and Regulations, a projection of the Company's costs has been made for the fiscal year ending June 30, 1994. The costs for the 12 month period ending June 30, 1994 have been based on financial estimates and projections of the Company, and are summarized as follows:

	<u>N.Y.</u>	<u>N.J.</u>	<u>Combined</u>
Summary Development of End User Revenue Requirement			Attach. #1, page 1
Summary Development of Common Line Revenue Requirement			Attach. #1, page 2

WARWICK VALLEY TELEPHONE COMPANY

	<u>N.Y.</u>	<u>N.J.</u>	<u>Combined</u>
Part 69 -			
Access Charge			
Development	Attach. #2	Attach. #3	
Part 36 -			
Separations			
of Costs	Attach. #4	Attach. #5	
Unseparated Cost			
Information	Attach. #6	Attach. #7	

In accordance with Section 61.38(b)(1)(i) of the Commission's Rules and Regulations, attached is a cost of service study for the past 12 month period ending December 31, 1992, identified as follows. This study remains unchanged from that submitted in the Company's April 2, 1993 Annual Access Charge filing.

	<u>N.Y.</u>	<u>N.J.</u>	<u>Combined</u>
Summary Development			
of End User			
Revenue Requirement			Attach. #8, page 1
Summary Development			
of Common Line			
Revenue Requirement			Attach. #8, page 2
Part 69 -			
Access Charge			
Development	Attach. #9	Attach. #10	
Part 36 -			
Separation			
of Costs	Attach. #11	Attach. #12	
Unseparated Cost			
Information	Attach. #13	Attach. #14	

The total end user access service revenues generated under this tariff are \$778,545.60. (See Page 4 following.) The result of this revised tariff material will be an annual increase, to the end users, of \$87,556.80 in direct charges. (See Page 5 following.) The total carrier common line access revenue estimated to be

WARWICK VALLEY TELEPHONE COMPANY

generated by this tariff is \$152,475.49. (See Page 6 following.)

HARWICK VALLEY TELEPHONE COMPANY

CALCULATION OF ANNUAL END USER
ACCESS SERVICE REVENUES

AVERAGE SUBSCRIBERS *	19,780
FILED RATE	\$3.29
TOTAL AVERAGE MONTHLY REVENUE	\$64,678.00
ANNUAL END USER ACCESS REVENUE	\$776,545.60

* AVERAGE NUMBER OF SUBSCRIBER TERMINATIONS PROJECTED FOR 12 MONTHS ENDING
JUNE 30, 1994.

WARWICK VALLEY TELEPHONE COMPANY

IMPACT OF RATE FILING
ON SUBSCRIBERS *

RATE DIFFERENTIAL **	\$0.37
AVERAGE SUBSCRIBERS	19,720

MONTHLY REVENUE INCREASE (DECREASE)	\$7,296.40
ANNUAL REVENUE INCREASE (DECREASE)	\$87,556.80

* AS REQUIRED BY P.O.C. RULES AND REGULATIONS PART 61.28(b) (1)(iii).

** PROPOSED RATE OF \$3.29 MINUS EXISTING RATE \$2.92

WARWICK VALLEY TELEPHONE COMPANY

CALCULATION OF ANNUAL COMMON LINE

CARRIER CHARGE ACCESS REVENUE

PROJECTED ORIGINATING MINUTES OF USE *	27,128,312
FILED ORIGINATING RATE	\$0.0024
ANNUAL ORIGINATING ACCESS REVENUE	\$65,107.95

PROJECTED TERMINATING MINUTES OF USE *	36,403,144
FILED TERMINATING RATE	\$0.0024
ANNUAL TERMINATING ACCESS REVENUE	\$87,567.35

TOTAL CARRIER COMMON LINE ACCESS REVENUE	\$152,475.49
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* PROJECTED MINUTES OF USE FOR 12 MONTHS ENDING JUNE 30, 1994.

WARWICK VALLEY TELEPHONE COMPANY
SUMMARY DEVELOPMENT OF END USER REVENUE REQUIREMENT
FOR THE PERIOD 7-1-93 TO 6-30-94
REVISED FOR GSF CHANGE

ATTACHMENT 1
PAGE 1

		INTERSTATE END USER	TOTAL COMPANY
		-----	-----
1. TELEPHONE PLANT IN SERVICE	Attachment 2 & 3, form 5	\$2,544,913	\$24,228,960
2. PLANT UNDER CONSTRUCTION	Attachment 2 & 3, form 5	\$32,584	\$387,952
3. NET INVESTMENT	Attachment 2 & 3, form 5	\$1,624,399	\$15,311,002
4. ADJUSTMENTS TO NET INVESTMENT (CUSTOMER DEPOSITS)		(\$22,942)	
5. ADJUSTED NET INVESTMENT (line 3-4)		\$1,601,457	
6. RETURN @ 11.25%		\$180,164	
7. INTEREST CHARGED CONST.	Attachment 2 & 3, form 5	\$0	
8. NET RETURN (line 6-7)		\$180,164	
9. FIXED CHARGES	Attachment 2 & 3, form 5	\$39,167	\$369,182
10. INVESTMENT TAX CREDIT	Attachment 2 & 3, form 5	\$5,356	\$51,000
11. OTHER INCOME TAX ADJUSTMENTS		\$0	
12. TAXABLE INCOME - FIT (lines 8-9-10-11)		\$135,641	
13. FIT @ 34% (line 12 x 51.51515%)		\$69,876	
14. STATE INCOME TAX ADJUSTMENTS		\$0	
15. TAXABLE INCOME - SIT (lines 12+13+14)		\$205,517	
16. SIT (line 15 x 0.00000%)		\$0	
17. OTHER ADJUSTMENTS		\$0	
18. RETURN + FIT + SIT (lines 8+13+16-10-17)		\$244,684	
19. OPERATING EXPENSES & TAXES	Attachment 2 & 3, form 5	\$532,609	\$7,385,159

WARWICK VALLEY TELEPHONE COMPANY
SUMMARY DEVELOPMENT OF CARRIER CHARGE REVENUE REQUIREMENT
FOR THE PERIOD 7-1-93 TO 6-30-94
REVISED FOR BPF CHANGE

ATTACHMENT 1
PAGE 2

		CARRIER CHARGE	TOTAL COMPANY
1.	TELEPHONE PLANT IN SERVICE Attachment 2 & 3, form 5	\$10,642	\$24,228,960
2.	PLANT UNDER CONSTRUCTION Attachment 2 & 3, form 5	\$141	\$307,352
3.	NET INVESTMENT Attachment 2 & 3, form 5	\$6,595	\$15,311,002
4.	ADJUSTMENTS TO NET INVESTMENT (CUSTOMER DEPOSITS)	(\$96)	
5.	ADJUSTED NET INVESTMENT (line 3-4)	\$6,499	
6.	RETURN @ 11.25%	\$731	
7.	INTEREST CHARGED CONST. Attachment 2 & 3, form 5	\$0	
8.	NET RETURN (line 5-7)	\$731	
9.	FIXED CHARGES Attachment 2 & 3, form 5	\$159	\$369,182
10.	INVESTMENT TAX CREDIT Attachment 2 & 3, form 5	\$23	\$51,300
11.	OTHER INCOME TAX ADJUSTMENTS	\$0	
12.	TAXABLE INCOME - FIT (lines 8-9-10-11)	\$549	
13.	FIT @ 34% (line 12 x 51.51515%)	\$283	
14.	STATE INCOME TAX ADJUSTMENTS	\$0	
15.	TAXABLE INCOME - SIT (lines 12+13+14)	\$832	
16.	SIT (line 15 x 0.00000%)	\$0	
17.	OTHER ADJUSTMENTS	\$0	
18.	RETURN + FIT + SIT (lines 8+13+16-10-17)	\$991	
19.	OPERATING EXPENSES & TAXES Attachment 2 & 3, form 5	\$6,483	\$7,385,159
20.	SUBTOTAL (line 18+19)	\$7,474	
21.	ADJUSTMENTS TO EXPENSES (INTEREST ON CUSTOMER DEPOSITS)	\$6	
22.	SUBTOTAL (line 20+21)	\$7,480	
23.	PSC FEE (line 22 x 0.00000%)	\$0	
24.	SUB-TOTAL REVENUE REQUIREMENT (lines 22+23)	\$7,480	
25.	SPECIAL ACCESS SURCHARGE REVENUE REQUIREMENT	\$11,500	
26.	TRANSITIONAL AND LONG TERM SUPPORT	\$157,494	
27.	TOTAL REVENUE REQUIREMENT (line 24-25+26)	\$153,474	
28.	TOTAL ORIGINATING AND TERMINATING MINUTES OF USE	63,531,456	
29.	ORIGINATING AND TERMINATING RATE (Line 27/28)	\$0.0024	

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Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 1
06/05/93

NET INVESTMENT

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2310	2,373							
		2,373						
2410	510,547	442,446			26,509	20,513		16,638
								4,449
Total	2,189,883	532,880		1,548,171	46,851	27,429		24,919
		2,850		220				6,563
4340 Def. Inc. Tax	653,241	173,928		421,634	31,058	11,002		11,626
		907		45				3,041
NET Net Investment	3,772,661	1,054,664		2,300,348	236,633	72,995		81,204
		5,433		187				21,197

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 2
06/05/93

PLANT DETAILS

Account	Description	Total	DCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2210	1 Manual Sw	45			5 22				18
	2 Intertoll Sw	1,931				1,931			
	3 Local Sw	3,495,556			3,495,556				
	4.13 Sub Cct	919	890				29		
	4.23 Interexch	52,896				32,412	6,455		11,169 2,860
	4.3 Host-Remote	1,638				1,638			
	Total	3,552,985	890		3,495,561 22	35,981	6,484		11,187 2,860
2220	1 Manual Sw	708			72 348				288
	Total	708			72 348				288
2230	4.13 Sub Cct	19,539	18,926				613		
	4.23 Interexch	148,997				91,297	18,183		31,462 8,055
	4.3 Host-Remote	45,005				45,005			
	Total	213,541	18,926			136,302	18,796		31,462 8,055
2310	Message Tel.	7,524		7,524					
	Total	7,524		7,524					

Form 2
06/05/93

PLANT DETAILS

[illegible]

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
HARMICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 3
06/05/93

OPERATING EXPENSES & TAXES

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6110	Network Supp.	1,568	417 2		1,012 1	75	26		28 7
6120	General Supp.	63,796	16,987 89		41,177 4	3,033	1,074		1,135 297
6210	CDE SW Exp.	85,602	451		79,430 8	3,915	574		976 248
6220	CDE Opr. Exp.	316	1		293 1	14	2		4 1
6230	CDE Trans. Exp.	15,587	81		14,463 2	713	105		178 45
6310	Infor O/T Exp.	2,743						1	
			2,743						
6410	C&W Expense	125,510	108,768			6,517	5,043		4,088 1,094
	Plant Spec. Exp	295,122	126,705 2,834		136,375 16	14,267	6,024		6,409 1,692
6530	Network Exp.	122,003	32,696 171		79,263 8	5,839	2,068		2,186 572
	Total	122,003	32,696 171		79,263 8	5,839	2,068		2,186 572
6560	2109	66,003	17,572 92		42,602 5	3,138	1,112		1,175 307
	2210	289,180	71		284,506 2	2,929	528		911 233
	2220	61			6 30				25
	2230	19,333	1,714			12,340	1,702		2,048 729
	2310	955							
	2410	63,705	55,207			3,308	2,560		2,075 555

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 3
06/05/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6560 Total	439,237	74,564 1,047		327,114 37	21,715	5,902		7,034 1,824
Plant Non Spec.	562,040	107,260 1,210		406,377 45	27,554	7,970		9,220 2,396

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 4
06/05/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
610 Maintenance	11,896	7,141		7,742	570	203		212

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 4
06/05/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Expenses & Tax.	1,428,283	356,556		719,821	56,484	20,681	216,746	21,998
		5,410		21,418			3,592	5,577

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NY-GSF
95741242 - GSF = INCL 1.3

Form 5
06/05/93

SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Plant in Service	6,386,659	1,700,467 8,872		4,122,264 437	303,648	107,567		113,670 29,734
Plt. Under Construction	88,022	23,435 122		56,814 6	4,185	1,483		1,567 410
Net Investment	3,772,661	1,054,664 5,433		2,300,348 187	236,633	72,995		81,204 21,197
Operating Expense & Tax	1,428,283	356,556 5,410		719,821 21,418	56,484	20,681	216,746 3,592	21,998 5,577
Investment Credit	13,444	3,580 19		8,677 1	639	226		239 63
Fixed Charges	90,968	25,430 131		55,467 5	5,706	1,760		1,958 511

POOL SUMMARY

Account Description	Carrier Common Line	Switched Access	Special Access	Billing & Collecting	IX Msg + SPL	Total Study	Total Company
Plant in Service	1,709,339	4,426,349	107,567		143,404	6,386,659	15,417,530
Plt. Under Construction	23,557	61,005	1,483		1,977	88,022	212,487
Net Investment	1,060,097	2,537,168	72,995		102,401	3,772,661	9,501,481
Operating Expense & Tax	361,966	797,723	20,681	220,338	27,575	1,428,283	4,658,584
Investment Credit	3,599	9,317	226		302	13,444	32,453
Fixed Charges	25,561	61,178	1,760		2,469	90,968	229,102

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NJ-GSF
95741243 - GSF = INCL 1.3

Form 1
06/05/93

NET INVESTMENT

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
	Land	24,838	4,695 10		19,451 1	613	67		1
	Other Support	658,962	124,560 261		516,050 27	16,275	1,767		22
2110	Land & Support	683,800	129,255 271		535,501 28	16,888	1,834		23
2210	CDE-Switch Tot.	2,964,888	645		2,962,976	1,224	43		
2220	CDE-Opr Sys Tot	328			46 154				128
2230	CDE-Trans Total	82,843	26,764			54,424	1,655		
2310	Total O/T Eqpt.	1,499	1,499						
2410	Total C. and W.	734,027	687,782			37,796	8,449		
2001	Plant in Serv.	4,467,385	844,446 1,770		3,498,523 182	110,332	11,981		151
2003	Construction S.	48,401	9,149 19		37,904 2	1,195	130		2
1220	M & S	39,203	7,410 16		30,701 2	960	105		1
CWC	Cash Work Cap.	29,274	5,533 12		22,925 1	723	79		1
3100	Other Support	253,648	47,947 100		198,638 10	6,264	680		9
	2210	928,227	202		927,629	383	13		
	2220	178			25 84				69
	2230	18,611	6,012			12,227	372		

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NJ-GSF
95741243 - GSF = INCL 1.3

Form 1
06/05/93

NET INVESTMENT

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2310	413							
		413						
2410	186,494	174,744			9,603	2,147		
Total	1,387,571	228,905		1,126,292	28,477	3,212		78
		513		94				
4340 Def. Inc. Tax	359,198	67,898		281,297	8,871	963		12
		142		15				
NET Net Investment	2,837,494	569,735		2,182,464	75,870	8,120		65
		1,162		78				

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NJ-GSF
95741243 - GSF = INCL 1.3

Form 2
06/05/93

PLANT DETAILS

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2210	3 Local Sw	2,962,976			2,962,976				
	4.13 Sub Cct	651	645				6		
	4.23 Interexch	681				644	37		
	4.3 Host-Remote	580				580			
	Total	2,964,888	645		2,962,976	1,224	43		
2220	1 Manual Sw	328			46 154				128
	Total	328			46 154				128
2230	4.13 Sub Cct	27,016	26,764				252		
	4.23 Interexch	26,159				24,756	1,403		
	4.3 Host-Remote	29,668				29,668			
	Total	82,843	26,764			54,424	1,655		
2310	Message Tel.	1,499		1,499					
	Total	1,499		1,499					
2410	1 Sub Cct	694,249	687,782				6,467		
	3 Interexch	24,990				23,008	1,982		

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NJ-GSF
95741243 - GSF = INCL 1.3

Form 2
06/05/93

PLANT DETAILS

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
4 Host-Remote	14,788				14,788			
Total	734,027	687,782			37,796	8,449		

Book Costs (AVG 6/94)
Expenses (6/30/94)

Interstate Access
WARWICK-NJ-GSF
95741243 - GSF = INCL 1.3

Form 3
06/05/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Con. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6110 Network Supp.	1,104	206 1		865 1	27	3		1
6120 General Supp.	44,933	8,492 18		35,188 2	1,110	121		2
6210 COE SW Exp.	69,260	623		67,328 3	1,264	39		3
6220 COE Opr. Exp.	255	-1		248 1	5	1		1
6230 COE Trans. Exp.	12,613	113		12,261 1	230	7		1
6310 Infor O/T Exp.	546	546						1
6410 C&W Expense	56,139	52,602			2,891	646		
Plant Spec. Exp	184,850	62,035 565		115,890 8	5,527	817		8
6530 Network Exp.	85,793	16,217 34		67,187 3	2,119	230		3
Total	85,793	16,217 34		67,187 3	2,119	230		3
6560 2109	41,487	7,042 16		32,490 2	1,025	111		1
2210	165,312	37		165,205	68	2		
2220	28			4 13				11
2230	5,346	1,727			3,512	107		
2310	191							
2410	27,844	191 26,090			1,434	320		